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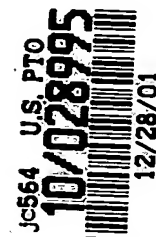
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December 28, 2001

BOX PATENT APPLICATION
Commissioner for Patents
Washington, D.C. 20231

Re: Application of Satoshi FUJIOKA
RECORDING APPARATUS
Assignee: SEIKO EPSON CORPORATION
Our Ref. Q67929



Dear Sir:

Attached hereto is the application identified above comprising twenty-seven (27) sheets of the specification including the claims and abstract and twenty-two (22) sheets of drawings.

The Requisite U.S. Government Filing Fee, executed Declaration and Power of Attorney and Assignment will be submitted at a later date.

The Government filing fee is calculated as follows:

Total claims	13	-	20	=		x	\$18.00	=	\$0.00
Independent claims	2	-	3	=		x	\$84.00	=	\$0.00
Base Fee									\$740.00
TOTAL FEE									\$740.00


Priorities are claimed from:

<u>Country</u>	<u>Application No</u>	<u>Filing Date</u>
Japan	2000-404660	December 28, 2000
Japan	2001-009527	January 17, 2001
Japan	2001-378132	December 21, 2001

The priority documents will be filed at a later date.

Respectfully submitted,
SUGHRUE MION, PLLC

Attorneys for Applicant

By:  4/239
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DM/mrl